IN THE HIGH COURT OF JUDICATURE AT BOMBAY

O.O.C.J.

NOTICE OF MOTIUON NO.2380 OF 2007
IN
TAX APPEAL (INCOME TAX) NO.182 OF 2002

Clifford Chance ..Appellant

Versus

The Deputy Commisioner of
Income Tax, Circle 2(6),Mumbai...Respondent

Mr. Harish Salvi i/b. S.K. Srivastava & Co., for the Appellant.
Mr.Parag Vyas for Respondents.

CORAM : F.I. REBELLO &

R.V. MORE,JJ.

DATED : 4th July, 2007

P.C.

. This Court by its order dated 9th August,2004 had framed three questions as substantial questions of law. By the present Motion the Appellants contend that another question has to be framed as set out in para.5 of the affidavit in support of the Notice of Motion. After hearing the parties in our opinion the question would arise and accordingly we vary the order dated 9th August, 2004 and add the question No.4 as under:-

"On the facts & in the circumstances of the Appellant being a law firm providing legal advice and being remunerated on an hourly rate basis, whether the ITAT erred in law in not ascertaining the income of the Appellant in India on the basis of the services

rendered in India as measured by the billed hours of work done in India?"

. Notice of Motion disposed of accordingly. Liberty to the parties to apply for early hearing after two months.

(**F.I. REBELLO**, J)

(**R.V. MORE, J)**